



State of Washington  
Department of Revenue

# Excise Tax Advisory

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Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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## CLEANING SETTTLING PONDS AS RETAIL SALES

Issued July 31, 1974

Is the removal of debris from settling ponds "moving of earth", and as such a retail sale, within the meaning of RCW 82.04.050?

RCW 82.04.050 includes "moving of earth" except for ". . . the mere leveling of land used in commercial farming or agriculture" within the definition of a "retail sale".

The Department has held that removing debris and/or sediment from a settling pond is "moving of earth" and not ". . . the mere leveling of land used in commercial farming or agriculture" within RCW 82.04.050. This activity is therefore taxable as a retail sale.

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***ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.***

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Please direct comments to:  
Department of Revenue  
Legislation & Policy Division  
P O Box 47467  
Olympia, Washington 98504-7467  
(360) 753-4161 eta@DOR.wa.gov